THE BOMBAY ENTERTAINMENTS DUTY ACT, 1923
(BOM. I OF 1923).

G. N., R. D., No. 6670/28, dated 8th June 1944 (B. G., Pt. IV-B, p. 162). S. 6 (3).

In exercise of the powers conferred by sub-section (*3*) of section 6 of the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), the Government of Bombay is pleased to exempt from liability to entertainments duty all the entertainments where the payment for admission is one anna or less.

G. N., R. D., No. 9655/39, dated 28th July 1948. S. 6 (3).

In exercise of the powers conferred by sub-section (*3*) of section 6 of the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), and in supersession of Government Order in the Revenue Department, No. 9855/39, dated the 10th December 1946, the Government of Bombay is pleased to exempt from liability to entertainments duty all sporting entertainments admission to which is on payment of a sum not exceeding four annas.

G. N., R. D., No. 4345-E/III, dated 25th January 1923 (B. G., Pt. I, p. 187). S. 7.

Amended by G. N., R. D., No. 7366, dated 13th July 1923.
Amended by G. N., R. D., No. 8780/E, dated 27th December 1923.
Amended by G. N., R. D., No. 7366/E, dated 1st May 1924.
Amended by G. N., R. D., No. 4345-III, dated 17th July 1925.
Amended by G. N., R. D., No. 6316/28, dated 24th November 1932.
Amended by G. N., R. D., No. 7740/28, dated 20th March 1933.
Amended by G. N., R. D., No. 7740/28, dated 8th August 1933.
Amended by G. N., R. D., No. 69/33, dated 6th November 1933.
Amended by G. N., R. D., No. 4298/33, dated 8th March 1938.
Amended by G. N., R. D., No. 4345-E, dated 30th December 1943.
Amended by G. N., R. D., No. 4345-E, dated 14th March 1944.
Amended by G. N., R. D., No. 4345-E, dated 1st May 1944.
Amended by G. N., R. D., No. 4345-E, dated 21st June 1944.
Amended by G. N., R. D., No. 1618/45, dated 26th September 1946.
Amended by G. N., R. D., No. S. 90-E, dated 3rd April 1948.
Amended by G. N., R. D., No. S. 90/2464, dated 10th February 1950.

In exercise of the powers conferred by section 7 of the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), the Governor in Council is pleased to make the following rules for securing the payment of the entertainments duty and generally for carrying into effect the provisions of the Act :—

RULES.

PAYMENT OF DUTY BY STAMPS.

1. *Purchase of stamps.*—No person shall purchase any stamp required for the purposes of the Act except from the Superintendent of Stamps in the City of Bombay

or the Collector elsewhere or from any other officer duly authorised by these officers to sell such stamps:

Provided—

(*i*) that nothing in this rule shall apply to any person purchasing such a stamp affixed to a ticket for the purpose of admission to an entertainment, and

(*ii*) that when the proprietorship of an entertainment changes hands, it shall be lawful for the new proprietor, after giving due notice to the officer prescribed under section 10 of the Act, to purchase from the former proprietor the stock of unused stamps in the latter's possession.

2. *Issue of Stamps.*—No stamp issued for the purposes of this Act shall be issued to any person by or on behalf of the proprietor of any entertainment otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment.

3. *Price of admission shown on and stamp affixed to ticket.*—Except as provided in rules 13 and 20 every dutiable ticket issued on payment for admission to an entertainment shall be clearly marked with the price of admission, excluding the duty payable under the Act, and shall also have securely affixed to it a stamp of the value of the duty payable upon the said price of admission.

4. *Plural tickets.*—(*a*) Every dutiable ticket issued for the purpose of admitting more than one person to an entertainment shall have clearly shown thereon the number of persons to be admitted and shall have affixed to it a stamp or stamps equal in value to the total duty that would have been payable on tickets for admitting each such person separately.

(*b*) The stamp or stamps to be affixed to a ticket entitling the purchaser to the exclusive use of a box or similar accommodation shall be of the value of the duty that would be payable upon a ticket of the same price admitting one person to the entertainment.

5. *Transfer of seat.*—When the purchaser of any ticket admitting him to one part of an entertainment wishes to transfer to another part of the entertainment for which the price of admission is higher and dutiable, the proprietor shall issue him a second ticket stamped with a stamp of the value of the difference between the duty leviable on the second ticket and that leviable on the first. The purchaser shall retain the portion of the first ticket returned to him under rule (7).

6. *Season tickets.*—Every season ticket, or ticket available for more than one entertainment, shall have marked thereon the name of the purchaser and the period for which it is available and the stamp to be affixed to such ticket shall be of the value of the duty that would be payable upon a ticket of the same price admitting the purchaser to one entertainment.

7. *Defacement and destruction of stamps.*—On admission of the purchaser the proprietor shall cause every ticket, not being a season ticket or ticket available for more than one entertainment, issued for admission to the entertainment to be collected and the stamp to be defaced by tearing the ticket into two portions across the stamp and one portion to be returned to the purchaser. The purchaser shall retain his portion until he has left the place of entertainment. The other portion shall be retained by the proprietor until 3 p. m. of the day following the entertainment and shall then be destroyed.

8. *Torn, etc., stamps.*—No ticket bearing a stamp that has been torn, defaced or otherwise marked or mutilated shall be issued by the proprietor of an entertainment.

9. *Register of stamps.*—Every proprietor of an entertainment shall keep a register in Form A showing the number of stamps purchased and issued by him.

10. *Refund of value of unused stamps.*—The proprietor of an entertainment may at any time return to any person authorised to sell stamps under rule 1 any unused stamps in his possession and shall be entitled to claim refund of their value, subject to a discount of 1 anna for each rupee or portion of a rupee of such value.

11. *Renewal of damaged or spoiled stamps.*—When any stamps purchased for use under the Act have been damaged or spoiled, the purchaser may apply in writing to the officer selling such stamps, who on being satisfied that they have not been wilfully damaged or spoiled, may give in lieu thereof—

(*a*) other stamps of the same denomination and value, or

(*b*) stamps of any other denomination to the same value, or

(*c*) at his discretion, the same value in money, deducting one anna for each rupee or fraction of a rupee of such value.

PAYMENT OF DUTY OTHERWISE THAN BY STAMP.

12. *Security.*—Every proprietor allowed to avail himself of the provisions of section 4, sub-section (*2*), of the Act shall furnish such security to the officer prescribed under section 10 as that officer may require.

13. *Unstamped tickets issued under the provisions of section 4 (2) (a) and (b).*—Every ticket issued by a proprietor, who has been permitted to avail himself of the provisions of section 4, sub-section (*2*) (*a*) or (*b*), shall have shown upon it the price of admission, the amount of duty and the total payable and the Book No. and serial No. of the ticket, provided that the prescribed officer may exempt any proprietor upon such conditions and for such period as he thinks fit from the operation of this rule or any part thereof.

14. *Returns required under section 4 (2) (a) and (b).*—Every proprietor making a consolidated payment under section 4 (*2*) (*a*) or making payment in accordance with return of the payments for admission under section 4 (*2*) (*b*), shall, within ten days of the date of entertainment, submit to the prescribed officer a return in Form B, showing the number of tickets issued at each rate, the serial number of tickets issued, the gross amount received from the sale of tickets and the amount of duty collected. He shall, if so required by the prescribed officer, also submit to the said officer, within ten days of the date of entertainment, a return in Form B (1), showing the price of programme or synopsis including duty, the number of programmes or synopses issued, the gross amount received from the sale thereof and the amount of duty collected.

15. *Return required under section 4 (2) (c).*—When a proprietor is permitted to avail himself of the provisions of section 4 (*2*) (*c*) he shall submit to the prescribed officer within ten days of the entertainment a return in Form C showing the number of persons admitted by the mechanical contrivance, the gross amount including duty paid for admission by such persons and the amount of duty collected from them.

16. *Admission by mechanical contrivance; notice.*—No person shall in any circumstances be admitted by any mechanical contrivance save on payment of the price of admission, inclusive of duty. Such price inclusive of duty shall be shown in a conspicuous position on or near the mechanical contrivance; the fact that the price is inclusive of duty shall also be stated clearly.

17. *Payments under section 4 (2).*—All payments made in accordance with the provisions of section 4 (2) of the Act shall be made to the prescribed officer within ten days of the entertainment at such time and place and in such manner as he shall require.

17-A. *Payment of duty on programmes or synopses.*—Where payment for a programme or synopsis is compulsory, the duty shall be levied on the total sum paid for admission to the entertainment including the sum paid for the programme or synopsis. Where payment for a programme or synopsis is voluntary, the duty shall be levied separately on the sum paid for admission and on the sum paid for the programme or synopsis.

Miscellaneous.

18. *Restriction of issue of complimentary tickets.*—No proprietor of an entertainment shall issue more than five per cent. of the tickets or ten tickets whichever is less for any class of seats for an entertainment as complimentary tickets and every proprietor issuing any such tickets shall submit to the officer prescribed under section 10 of the Act within ten days from the date of the performance of the entertainment, a return of such tickets in Form "E". Such percentage and number of tickets shall be inclusive of the number of complimentary tickets claimed under any lease for the time being in force in respect of the place where the entertainment is held :

Provided that nothing in this rule shall apply to any entertainment or class of entertainments which the Provincial Government may, by general or special order, specify in this behalf.

19. *Exemptions under section 6 (1) and refunds under section 6 (2).*— (1) Any person claiming exemption, under sub-section (1) of section 6, from payment of the entertainments duty shall present an application for such exemption to the Commissioner of Police or the District Magistrate, as the case may be, ten clear days before the date of the entertainment.

(2) Any person claiming under sub-section (2) of section 6, a refund of the entertainments duty shall present an application for such refund to the Commissioner of Police or the District Magistrate, as the case may be, within fifteen days from the date of the entertainment. An application for refund not presented within such period shall be rejected.

20. *Form of exemption under section 6 (1).*—Where exemption is given under section 6 (1) the $\frac{\text{District Magistrate}}{\text{Commissioner of Police}}$ shall issue to the proprietor a certificate in the appended form, and the proprietor shall comply with the conditions therein stated.

21. *Applications for exemption.*—All applications for exemption under section 6 (3) of the Act shall be made to the officer prescribed in this behalf under section 10 of the Act not later than ten days before the date of the entertainment.

22. *British and Indian soldiers (including airmen) and sailors in uniform.*—In the case of entertainments given by Naval, Military and Air Force Units and institutions, the price of tickets sold to British and Indian soldiers (including airmen) and sailors in uniform shall be the price of admission only, exclusive of duty.

Such tickets shall be special unstamped tickets marked with the price of admission only and shall be issued through a service authority not below the rank of a commissioned officer and the proprietor shall submit to the officer prescribed under section 10 a weekly return of such tickets in Form D.

Where a mechanical contrivance under section 4 (2) (*c*) is used, soldiers (including airmen) and sailors shall be admitted by another entrance.

22-A. *Exemption under section 7 (1) (h) of the Bombay Entertainments Duty Act, 1923.*—Soldiers, sailors and other members of the Defence Forces in uniform of any nationality shall be exempted from payment of entertainments duty as shown below :—

(*a*) when they visit a cinema other than a military cinema or a show staged by the ENSA,

(*i*) full exemption where the payment for admission to an entertainment, excluding the amount of duty, does not exceed 4 annas ;

(*ii*) exemption of one anna only where the payment for admission to an entertainment, excluding the amount of duty, exceeds 4 annas but does not exceed 8 annas ;

(*iii*) exemption of two annas only where the payment for admission to an entertainment, excluding the amount of duty exceeds 8 annas but does not exceed one rupee ;

(*b*) when they visit a military cinema or a show staged by ENSA, full exemption.

Explanation.—A military cinema means a cinema which has been opened by the Military or by Military contractors or other persons at the request of the Military for the use of the Defence Forces.

23. *Complimentary tickets.*—Every complimentary ticket issued by a proprietor of an entertainment shall have shown thereon the serial number of the ticket, the name and address of the holder of the ticket and the class of seat and the show and date for which it is available.

23-A. *Admission to places of entertainment.*—No person shall be admitted to nor shall any person enter, any place where an entertainment is held for the purpose of witnessing such entertainment unless he is the holder of a ticket for which payment has been made or of a complimentary ticket permitted to be issued under these rules.

24. *Production of tickets.*—A person who has been admitted to an entertainment in respect of which the duty due is not payable in accordance with the provisions of section 4 (2), shall upon demand made during the course of or immediately before or after the entertainment, produce to any officer authorised under section 8 the ticket, badge, card of membership, voucher or document by means of which he was admitted, or a portion of the ticket by means of which he was admitted bearing a stamp defaced in accordance with these rules, or the stamped cover of the book or the stamped principal part of the sheet from which the ticket, by means of which he was admitted, was taken.

25. *Transfer to different parts of the place of entertainment.*—Any reference in these rules to admission to a place of entertainment or to a person admitted to a place of entertainment shall so far as may be deemed to include a reference to the admission to another part of the place of entertainment for admission to which part a payment involving duty or more duty is required of a person who has been admitted to one part of that place of entertainment, and to such a person admitted to such another part of the place of entertainment and these rules shall have effect accordingly.

26. *Inspection of books, etc.*—Any officers duly empowered in this behalf by the State Government may at any time require the proprietor of an entertainment to produce for inspectior all his books and records, and all tickets or portions of tickets in his possession, relating to the entertainment.

Under the provisions of this rule of the entertainments the Collector of Bombay in the City of Bombay, the Huzur Deputy Collectors and the Huzur Mamlatdars and Huzur Mukhtyarkars in the district head quarter towns and the Mamlatdar, Mukhtyarkar and Mahalkari in any other place, to which the operation of the Bombay Entertainment Duty Act, 1923 (Bom. I of 1923), has been extended, are empowered to call upon the proprietor of an entertainment in the local area concerned to produce for inspection all his books and records and all tickets or portions of tickets in his possession relating to the entertainment.

FORM A.

Monthly Register of Stamps. Name of proprietor

Denomination of stamp.	Opening balance.	Date of purchase.	Number purchased.	Number used on tickets.	Closing balance.	Remarks.

FORM B.

Statement of tickets issued when duty is payable under section 4 (2) (a) or (b).

Name and place of Entertainment. Date of Performance.

Price of tickets including duty.	Number of tickets issued subject to duty.	Serial numbers of tickets issued.		Gross receipts.	Amount of duty collected.	Remarks.
		From	To			

FORM B (1).

Statement of programmes or synopses issued when duty is payable under section 4 (2) (a) or (b).

Name and place of Entertainment. Date of Performance

Price of programme or synopsis including duty.	Number issued of programmes or synopses subject to duty the purchase whereof is.		Gross receipts.	Amount of duty collected.	Remarks.
	Compulsory.	Voluntary.	Rs. a. p.	Rs. a. p.	

FORM C.

Return of persons admitted by mechanical contrivance.

Name and place of Entertainment. Date of Performance.

Price of admission.	Number of persons admitted.	Gross receipts.	Amount of duty collected.	Remarks.

FORM D.

Return of tickets sold under rule 22 to British and Indian Soldiers and Sailors.

Name and place of Entertainment. Week ending.

Rates of tickets sold.	Number of tickets sold at each rate.	Remarks.

FORM E.

Return of complimentary tickets.

Name and place of Entertainment. Date of Performance.

Rates of tickets issued.	Number of tickets available at each rate.	Number of complimentary tickets issued for each class of seats.	Percentage of column 3 to column 2.
1	2	3	4

FORM F.

Form of Certificate prescribed under Rule 20.

This is to certify that the $\frac{\text{Commissioner of Police}}{\text{District Magistrate}}$ authorises the Entertainment specified below to be given FREE OF ENTERTAINMENTS DUTY provided that the whole of the takings are devoted to philanthropic or charitable purposes:—

Description

Date

Place

This certificate is issued on the following conditions:—

(1) The whole of the takings of the Entertainment without any deduction for expenses, however small, must be paid over to

(2) If the $\frac{\text{Commissioner of Police}}{\text{District Magistrate}}$ so requires, a full and true account of the whole of the takings, together with a written acknowledgment from the Society, Institution or Fund specified under (1) must be furnished to them by the persons responsible for the management of the Entertainment, within one month after the date of the Entertainment, and those persons will be liable for the payment of the proper tax if the $\frac{\text{Commissioner of Police}}{\text{District Magistrate}}$ is not satisfied that the whole of the takings, without any deduction for expenses, have in fact been paid over to the Society, Institution or Fund referred to.

(3) This certificate must not be used for any other Entertainment than that specified above, and it must be exhibited in a prominent position at the public entrance to the place of Entertainment at the time the public are admitted and during the Entertainment. No correction or erasure of any kind must be made in the certificate.

(4) If the entertainment is *not* given on the date or at the place specified above, the persons responsible for the management of the Entertainment must give notice in writing to that effect within one week after the date fixed for holding it.

(Signed)

$\frac{\text{Commissioner of Police.}}{\text{District Magistrate.}}$

NOTE.—Failure to comply with any of the conditions set out in this certificate involves liability to penalty of Rs. 500.

G. N., R. D., No. 4345-IV, dated 11th March 1932 (B. G., Pt. I, p. 594).

Under the provisions of rule 26 of the rules for securing the payment of the entertainments duty published in Government Notification in the Revenue Department, No. 4345-E/III, dated the 25th January 1923, and in supersession of

Government Notification in the Revenue Department, No. 4345-E/III, dated the 19th February 1923, the Governor in Council is pleased to empower the Collector of Bombay in the City of Bombay, the Huzur Deputy Collectors and the Huzur Mamlatdars and Huzur Mukhtyarkars in the district headquarter towns and the Mamlatdar, Mukhtyarkar and Mahalkari in any other place, which the operation of the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), has been extended to call upon the proprietor of an entertainment in the local area concerned to produce for inspection all his books and records and all tickets or portions of tickets in his possession relating to the entertainment.

G. N., R. D., No. 9807-E, dated 17th December 1923 (B. G., Pt. I, p. 2975).

Under the provisions of rule 26 of the Bombay Entertainments Duty Rules, 1923, published in Government Notification, Revenue Department, No. 4345-E/III, dated the 25th January 1923, the Governor in Council is pleased to empower the City Magistrate, Poona, in respect of the area within the limits of the Poona City, the Poona Suburban Municipal District and the Poona Cantonment in which the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), is in operation, to call upon the proprietor of an entertainment to produce for inspection all his books and records, and all tickets in his possession, relating to the entertainment.

G. N., R. D., No. 7230-E, dated 17th December 1923 (B. G., Pt. I, p. 2975). S. 10

In exercise of the powers conferred by section 10 of the Bombay Entertainments Duty Act, 1923 (Bom. I of 1923), the Governor in Council is pleased to empower the Collector of Bombay in the City of Bombay, and elsewhere the Collector of the district in respect of an area within the district in which the Act is in operation, to grant exemption under section 6(3) of the said Act from payment of duty in respect of entertainments, the net proceeds of which are devoted to philanthropic or charitable purposes and the whole expenses of which do not exceed 20 per cent. of the receipts.